

**UNIFIED SCHOOL DISTRICT NO. 338**

**Valley Falls, Kansas**

**Financial Statements**

**For the Year Ended June 30, 2015**

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UNIFIED SCHOOL DISTRICT NO. 338  
Financial Statements  
For the Year Ended June 30, 2015

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 338  
Valley Falls, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 338, (the District), Valley Falls, Kansas, as of and for the year ended June 30, 2015, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statements) as a whole. The summary of expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and the schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Other Matter*

The 2014 Actual column presented in the individual fund financial schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated November 20, 2014. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at: <http://da.ks.gov/ar/muniserv>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statements. The 2014 comparative information was subjected to auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statements or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly presented in all material respects in relation to the 2014 basic financial statements as a whole, on the basis of accounting described in Note 1.

*Mike Houser & Company PA*

Certified Public Accountants  
Lawrence, Kansas

December 18, 2015

UNIFIED SCHOOL DISTRICT NO. 338  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ -	\$ -	\$ 3,148,370	\$ 3,148,370	\$ -	\$ 642	\$ 642
Supplemental General	12,334	-	1,087,696	1,068,176	33,854	8,621	42,475
Special Purpose Funds:							
At Risk (4 yr old)	21,705	-	27,579	49,284	-	-	-
At Risk (K-12)	4,256	-	208,042	208,894	3,404	-	3,404
Capital Outlay	238,614	-	225,067	172,472	291,209	-	291,209
Driver Training	12,465	-	3,460	11,287	4,638	67	4,705
Food Service	72,890	-	204,848	214,894	62,844	-	62,844
Professional Development	11,095	-	-	1,005	10,090	-	10,090
Special Education	129,642	-	706,138	670,780	165,000	-	165,000
Vocational Education	29,060	-	86,410	74,918	40,552	-	40,552
Community Learning Center	11,861	-	27,013	25,137	13,737	-	13,737
Textbook Rental	18,816	-	23,699	4,500	38,015	-	38,015
Contingency Reserve	248,471	-	-	-	248,471	-	248,471
Grants	845	-	96,234	95,100	1,979	-	1,979
KPERS Special Retirement Contribution	-	-	224,279	224,279	-	-	-
Gifts and Grants	15,342	-	3,881	5,244	13,979	-	13,979
Recreation Commission	35,945	-	34,505	39,421	31,029	8,050	39,079
District Activity	5,804	-	37,309	39,477	3,636	-	3,636
Bond and Interest Fund	157,247	-	297,179	253,456	200,970	-	200,970
Totals	\$ 1,026,392	\$ -	\$ 6,441,709	\$ 6,304,694	\$ 1,163,407	\$ 17,380	\$ 1,180,787

Composition of Cash  
Kendall State Bank

Checking - NOW Account	\$ 1,166,122
Certificates of Deposit	11,029
Checking - High School Activity	42,451
Checking - Elementary Activity	28,629
Subtotal	1,248,231
Agency Funds per Statement 4	[67,444]
Total Reporting Entity	\$ 1,180,787

UNIFIED SCHOOL DISTRICT NO. 338  
Notes to the Financial Statements  
For the Year Ended June 30, 2015

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

USD No. 338 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Reimbursed Expenses

Expenditures in the amount of \$64,456 and \$9,733 are classified as reimbursed expenses in the General Fund and Supplemental General Fund, respectively. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, and marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis for accounting.

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

UNIFIED SCHOOL DISTRICT NO. 338  
Notes to the Financial Statements  
For the Year Ended June 30, 2015

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Fund Descriptions

The following types of funds comprise the financial activities of the District for the year ended June 30, 2015:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization, etc.).

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended June 30, 2014, was not amended.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized which cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.



UNIFIED SCHOOL DISTRICT NO. 338  
Notes to the Financial Statements  
For the Year Ended June 30, 2015

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital project funds, fiduciary funds, and the following special purpose funds:

Community Learning Center  
Textbook Rental  
Contingency Reserve  
Gifts and Grants

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 2 - Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015. The District has no designated "peak periods".

At June 30, 2015, the District's carrying amount of deposits were \$1,248,231 and the bank balance was \$1,056,958. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$806,958 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*In-substance receipt in transit.* The District received \$247,986 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

UNIFIED SCHOOL DISTRICT NO. 338  
Notes to the Financial Statements  
For the Year Ended June 30, 2015

**NOTE 3 - Interfund Transactions**

Transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 481,505
General	Capital Outlay	K.S.A. 72-6428	4,775
General	Vocational Education	K.S.A. 72-6428	5,552
Supplemental General	Food Service	K.S.A. 72-6433	38,095
Supplemental General	Special Education	K.S.A. 72-6433	219,739
Supplemental General	Vocational Education	K.S.A. 72-6433	72,521
Supplemental General	At-Risk (4 yr old)	K.S.A. 72-6433	19,744
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	208,042
Total			<u>\$ 1,049,973</u>

**NOTE 4 - Defined Benefit Pension Plan**

*Plan Description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the statutory required employers share.

*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,749,910. KPERS has determined the District's proportionate share of the net pension liability is \$3,682,947 as of June 30, 2014. The complete actuarial valuation report, including all actuarial assumptions and methods, is publically available at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the paragraph above.

**NOTE 5 - Early Retirement Benefit**

The District has a plan which covers teachers who voluntarily take early retirement. A teacher is eligible for early retirement if such employee is a full time, certified employee, has at least fifteen years of full time service, and is eligible for retirement benefits under KPERS, or if such employee is a part time certified employee, has previously served at least fifteen years as a full time employee in Unified School District No. 338, and is eligible for retirement benefits under KPERS.

UNIFIED SCHOOL DISTRICT NO. 338  
Notes to the Financial Statements  
For the Year Ended June 30, 2015

NOTE 5 - Early Retirement Benefits (Continued)

Benefits are payable until the recipient reaches 65 years of age. The cost of this plan for the year ended June 30, 2015 was \$16,902.

The retirement benefit is not funded but is to be paid from each year's operating budget. The benefits due under the plan for the next five years are as follows:

<u>Year</u>	<u>Total Due</u>
2015-16	\$ 14,050
2016-17	<u>7,736</u>
Total	<u>\$ 21,785</u>

NOTE 6 - Compensated Absences

Upon completion of ten consecutive years of employment in the District, classified employees are entitled to be paid for any accumulated sick leave greater than 50 days at a rate of \$58 per day. Upon retirement from the District, classified employees are entitled to a payout of \$58 for each unused accumulated sick leave day. As of June 30, 2015, the liability for accrued sick leave pay was \$14,740.

NOTE 7 - Contingency

The District, receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on these financial statements of the District.

NOTE 8 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. The District has joined other Kansas school districts to participate in Risk Management Services, Inc. (RMS), a worker's compensation insurance public entity risk pool. The pool operates as a common risk management and insurance program for several Kansas school districts. The District pays an annual premium to the pool for its workers compensation insurance coverage. The District's contractual agreement with RMS provides that RMS will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims (for each insured event). The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - Statutory Violation

Actual exceeded budgeted expenditures in the Special Education Fund, which is a violation of K.S.A. 79-2935.

UNIFIED SCHOOL DISTRICT NO. 338  
Notes to the Financial Statements  
For the Year Ended June 30, 2015

**NOTE 10 - Long-Term Debt**

Following is a detailed listing of the District's long-term debt outstanding at June 30, 2015:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>
Series 2008 General Obligation Bonds	8/1/2008	3.90 to 4.70%	9/1/2028	\$ 3,500,000	\$ 300,000
Series 2012 General Obligation Refunding Bonds	12/27/2012	2.00 to 3.00%	9/1/2028	2,885,000	2,790,000
				<u>\$ 6,385,000</u>	<u>\$ 3,090,000</u>

Following is a summary of changes in long-term debt for the year ended June 30, 2015:

<u>Debt Issue</u>	<u>Beginning Principal</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal</u>	<u>Interest Paid</u>
G.O. Bonds To Be Paid With:	<u>Outstanding</u>	<u>Principal</u>	<u>Principal</u>	<u>Outstanding</u>	
Tax Levies					
Series 2008	\$ 440,000	\$ -	\$ 140,000	\$ 300,000	\$ 16,650
Series 2012	2,825,000	-	35,000	2,790,000	61,806
	<u>\$ 3,265,000</u>	<u>\$ -</u>	<u>\$ 175,000</u>	<u>\$ 3,090,000</u>	<u>\$ 78,456</u>

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Due</u>
2015-16	\$ 180,000	\$ 71,344	\$ 251,344
2016-17	190,000	63,894	253,894
2017-18	200,000	58,056	258,056
2018-19	205,000	54,006	259,006
2019-20	210,000	49,856	259,856
2020-2025	1,115,000	184,331	1,299,331
2025-2029	990,000	55,884	1,045,884
Total	<u>\$ 3,090,000</u>	<u>\$ 537,372</u>	<u>\$ 3,627,372</u>

**NOTE 11 - Lease**

On July 20, 2009, the District entered into a lease purchase agreement for lights on the District's athletic field in the amount of \$96,000 at an interest rate of 6.81% over a 5 year term.

On May 14, 2013, the District entered into a lease purchase agreement for iPads in the amount of \$86,162 at an interest rate of 5.52% over a 3 year term.

Following is a summary of changes in leases for the year ended June 30, 2015:

<u>Lease Issue</u>	<u>Beginning Principal</u>	<u>Additions of Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal</u>	<u>Interest Paid</u>
Field lights	\$ 16,116	\$ -	\$ 16,116	\$ -	\$ 965
iPads	28,824	-	28,824	-	1,492
	<u>\$ 44,939</u>	<u>\$ -</u>	<u>\$ 44,939</u>	<u>\$ -</u>	<u>\$ 2,457</u>

UNIFIED SCHOOL DISTRICT NO. 338  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over [Under]</u>
General Funds:						
General Fund	\$3,090,074	\$ [6,160]	\$ 64,456	\$3,148,370	\$ 3,148,370	\$ -
Supplemental General	1,057,327	[884]	9,733	1,066,176	1,066,176	-
Special Purpose Funds:						
At Risk (4 yr old)	50,175	-	-	50,175	49,284	891
At Risk (K-12)	242,240	-	-	242,240	208,894	33,346
Capital Outlay	585,000	-	-	585,000	172,472	412,528
Driver Training	13,740	-	-	13,740	11,287	2,453
Food Service	235,485	-	-	235,485	214,894	20,591
Professional Development	22,530	-	-	22,530	1,005	21,525
Special Education	659,346	-	-	659,346	670,780	[11,434]
Vocational Education	79,033	-	-	79,033	74,918	4,115
Grants	99,842	-	-	99,842	95,100	4,742
KPERS Special Retirement Contribution	299,367	-	-	299,367	224,279	75,088
Recreation Commission	60,000	-	-	60,000	39,421	20,579
Bond and Interest Fund	253,603	-	-	253,603	253,456	147

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 240,164	\$ -	\$ -	\$ -
Delinquent	18,319	-	-	-
State Aid:				
Equalization Aid	2,382,056	2,613,843	2,622,444	[8,601]
Special Education Aid	452,505	470,071	467,630	2,441
Reimbursement Expenses	46,477	64,456	-	64,456
Transfers In	38,600	-	-	-
Total Receipts	<u>3,178,121</u>	<u>3,148,370</u>	<u>\$ 3,090,074</u>	<u>\$ 58,296</u>
Expenditures and Transfers				
Instruction	1,435,817	1,622,259	\$ 1,545,195	\$ [77,064]
Student support services	38,884	43,591	39,700	[3,891]
Instructional support staff	105,896	107,024	55,600	[51,424]
General administration	366,418	334,915	376,924	42,009
School administration	276,256	291,123	288,500	[2,623]
Central services	-	-	52,250	52,250
Operations and maintenance	341,856	146,578	151,550	4,972
Transportation	111,522	111,048	112,725	1,677
Transfers out	501,472	491,832	467,630	[24,202]
Adjustment for qualifying budget credits	-	-	64,456	64,456
Adjustment to comply with legal max	-	-	[6,160]	[6,160]
Total Expenditures and Transfers	<u>3,178,121</u>	<u>3,148,370</u>	<u>\$ 3,148,370</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 406,182	\$ 278,774	\$ 327,436	\$ [48,662]
Delinquent	29,311	57,375	4,788	52,587
Motor Vehicle	60,113	65,970	58,496	7,474
Recreational Vehicle	797	1,456	740	716
State Aid	507,588	674,388	695,827	[21,439]
Reimbursed Expenses	10,057	9,733	-	9,733
Total Receipts	<u>1,014,048</u>	<u>1,087,696</u>	<u>\$ 1,087,287</u>	<u>\$ 409</u>
Expenditures and Transfers				
Instruction	303,388	237,397	\$ 307,143	\$ 69,746
Instructional support staff	5,404	850	3,000	2,150
General administration	84,325	48,303	84,500	36,197
Operations and maintenance	111,215	221,485	289,800	68,315
Transfers out	522,380	558,141	372,884	[185,257]
Adjustment for qualifying budget credits	-	-	9,733	9,733
Adjustment to comply with legal max	-	-	[884]	[884]
Total Expenditures and Transfers	<u>1,026,712</u>	<u>1,066,176</u>	<u>\$ 1,066,176</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[12,664]	21,520		
Unencumbered Cash, Beginning	<u>24,998</u>	<u>12,334</u>		
Unencumbered Cash, Ending	<u>\$ 12,334</u>	<u>\$ 33,854</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
At Risk (4 yr old) Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Charges for Services	\$ 14,880	\$ 7,835	\$ -	\$ 7,835
Transfers In	<u>32,000</u>	<u>19,744</u>	<u>28,469</u>	<u>[8,725]</u>
Total Receipts	<u>46,880</u>	<u>27,579</u>	<u>\$ 28,469</u>	<u>\$ [890]</u>
Expenditures and Transfers				
Instruction	<u>49,223</u>	<u>49,284</u>	<u>\$ 50,175</u>	<u>\$ 891</u>
Total Expenditures and Transfers	<u>49,223</u>	<u>49,284</u>	<u>\$ 50,175</u>	<u>\$ 891</u>
Receipts Over [Under] Expenditures	[2,343]	[21,705]		
Unencumbered Cash, Beginning	<u>24,048</u>	<u>21,705</u>		
Unencumbered Cash, Ending	<u>\$ 21,705</u>	<u>\$ -</u>		



UNIFIED SCHOOL DISTRICT NO. 338  
At Risk (K-12) Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Transfers In	\$ 204,000	\$ 208,042	\$ 237,984	\$ [29,942]
Total Receipts	<u>204,000</u>	<u>208,042</u>	<u>\$ 237,984</u>	<u>\$ [29,942]</u>
Expenditures and Transfers				
Instruction	209,836	208,894	\$ 214,385	\$ 5,491
Instructional support staff	-	-	27,855	27,855
Total Expenditures and Transfers	<u>209,836</u>	<u>208,894</u>	<u>\$ 242,240</u>	<u>\$ 33,346</u>
Receipts Over [Under] Expenditures	[5,836]	[852]		
Unencumbered Cash, Beginning	<u>10,092</u>	<u>4,256</u>		
Unencumbered Cash, Ending	<u>\$ 4,256</u>	<u>\$ 3,404</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ -	\$ 120,746	\$ 109,245	\$ 11,501
Delinquent	18	-	-	-
Investment Income	1,112	893	-	893
State Aid	27,994	69,371	65,547	3,824
Federal Aid	-	29,282	-	29,282
Transfer In	-	4,775	-	4,775
Total Receipts	<u>29,124</u>	<u>225,067</u>	<u>\$ 174,792</u>	<u>\$ 50,275</u>
Expenditures and Transfers				
Instructional support	43,608	5,782	\$ 100,000	\$ 94,218
General administration	18,709	-	50,000	50,000
Operations and maintenance	188,942	22,078	-	[22,078]
Student transportation services	7,808	29,995	85,000	55,005
Facility acquisition and construction services	<u>40,900</u>	<u>114,617</u>	<u>350,000</u>	<u>235,383</u>
Total Expenditures and Transfers	<u>299,967</u>	<u>172,472</u>	<u>\$ 585,000</u>	<u>\$ 412,528</u>
Receipts Over [Under] Expenditures	[270,843]	52,595		
Unencumbered Cash, Beginning	<u>509,457</u>	<u>238,614</u>		
Unencumbered Cash, Ending	<u>\$ 238,614</u>	<u>\$ 291,209</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	[Under]
Receipts				
State Aid:				
Driver Training	\$ 765	\$ 1,210	\$ 1,275	\$ [65]
Charges for Services	<u>3,250</u>	<u>2,250</u>	<u>-</u>	<u>2,250</u>
Total Receipts	<u>4,015</u>	<u>3,460</u>	<u>\$ 1,275</u>	<u>\$ 2,185</u>
Expenditures				
Instruction	4,174	5,086	\$ 3,905	\$ [1,181]
Operations and maintenance	<u>190</u>	<u>6,201</u>	<u>9,835</u>	<u>3,634</u>
Total Expenditures	<u>4,364</u>	<u>11,287</u>	<u>\$ 13,740</u>	<u>\$ 2,453</u>
Receipts Over [Under] Expenditures	[349]	[7,827]		
Unencumbered Cash, Beginning	<u>12,814</u>	<u>12,465</u>		
Unencumbered Cash, Ending	<u>\$ 12,465</u>	<u>\$ 4,638</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Federal Aid:				
National School Lunch Program	\$ 112,895	\$ 91,047	\$ 109,281	\$ [18,234]
State Aid:				
School Food Assistance	2,113	1,672	1,828	[156]
Charges for Services	68,489	74,034	59,474	14,560
Transfers In	20,000	38,095	-	38,095
Total Receipts	203,497	204,848	\$ 170,583	\$ 34,265
Expenditures				
Food service operation	219,937	214,894	\$ 235,485	\$ 20,591
Total Expenditures	219,937	214,894	\$ 235,485	\$ 20,591
Receipts Over [Under] Expenditures	[16,440]	[10,046]		
Unencumbered Cash, Beginning	89,330	72,890		
Unencumbered Cash, Ending	\$ 72,890	\$ 62,844		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	\$ 19,000	\$ -	\$ 11,436	\$ [11,436]
Total Receipts	<u>19,000</u>	<u>-</u>	<u>\$ 11,436</u>	<u>\$ [11,436]</u>
Expenditures				
Instructional support staff	<u>22,000</u>	<u>1,005</u>	<u>\$ 22,530</u>	<u>\$ 21,525</u>
Total Expenditures	<u>22,000</u>	<u>1,005</u>	<u>\$ 22,530</u>	<u>\$ 21,525</u>
Receipts Over [Under] Expenditures	[3,000]	[1,005]		
Unencumbered Cash, Beginning	<u>14,095</u>	<u>11,095</u>		
Unencumbered Cash, Ending	<u>\$ 11,095</u>	<u>\$ 10,090</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Intergovernmental	\$ 21,495	\$ 4,894	\$ -	\$ 4,894
Transfers In	614,885	701,244	529,704	171,540
Total Receipts	636,380	706,138	\$ 529,704	\$ 176,434
Expenditures				
Instruction	568,914	573,063	\$ 608,521	\$ 35,458
School administration	5,942	7,317	-	[7,317]
Vehicle operating services	42,029	90,400	50,825	[39,575]
Total Expenditures	616,885	670,780	\$ 659,346	\$ [11,434]
Receipts Over [Under] Expenditures	19,495	35,358		
Unencumbered Cash, Beginning	110,147	129,642		
Unencumbered Cash, Ending	\$ 129,642	\$ 165,000		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Vocational Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
State Aid	\$ 8,796	\$ 8,337	\$ 17,052	\$ [8,715]
Transfers In	85,000	78,073	32,921	45,152
<b>Total Receipts</b>	<u>93,796</u>	<u>86,410</u>	<u>\$ 49,973</u>	<u>\$ 36,437</u>
Expenditures				
Instruction	75,375	74,918	\$ 78,333	\$ 3,415
Student support services	420	-	-	-
Transportation	-	-	700	700
<b>Total Expenditures</b>	<u>75,795</u>	<u>74,918</u>	<u>\$ 79,033</u>	<u>\$ 4,115</u>
Receipts Over [Under] Expenditures	18,001	11,492		
Unencumbered Cash, Beginning	<u>11,059</u>	<u>29,060</u>		
Unencumbered Cash, Ending	<u>\$ 29,060</u>	<u>\$ 40,552</u>		

See independent auditor's report on the financial statements.

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UNIFIED SCHOOL DISTRICT NO. 338  
 Community Learning Center Fund \*  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended June 30, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State Aid	\$ 21,606	\$ 27,013
Total Receipts	<u>21,606</u>	<u>27,013</u>
Expenditures		
Instruction	<u>24,823</u>	<u>25,137</u>
Total Expenditures	<u>24,823</u>	<u>25,137</u>
Receipts Over [Under] Expenditures	[3,217]	1,876
Unencumbered Cash, Beginning	<u>15,078</u>	<u>11,861</u>
Unencumbered Cash, Ending	<u>\$ 11,861</u>	<u>\$ 13,737</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338  
Textbook Rental Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended June 30, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Charges for Services	\$ 26,562	\$ 23,699
Total Receipts	<u>26,562</u>	<u>23,699</u>
Expenditures		
Instruction	85,240	4,500
Transfers out	<u>38,600</u>	<u>-</u>
Total Expenditures	<u>123,840</u>	<u>4,500</u>
Receipts Over [Under] Expenditures	[97,278]	19,199
Unencumbered Cash, Beginning	<u>116,094</u>	<u>18,816</u>
Unencumbered Cash, Ending	<u>\$ 18,816</u>	<u>\$ 38,015</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338  
Contingency Reserve Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended June 30, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers In	\$ 48,967	\$ -
Total Receipts	<u>48,967</u>	<u>-</u>
Expenditures		
Instruction	<u>58,984</u>	<u>-</u>
Total Expenditures	<u>58,984</u>	<u>-</u>
Receipts Over [Under] Expenditures	[10,017]	-
Unencumbered Cash, Beginning	<u>258,488</u>	<u>248,471</u>
Unencumbered Cash, Ending	<u>\$ 248,471</u>	<u>\$ 248,471</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338  
Grants Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015

	<u>Title I</u>	<u>REAP</u>	<u>Class Size Reduction</u>
Receipts Federal Aid: Grants	\$ 56,110	\$ 25,738	\$ 14,386
Total Receipts	<u>56,110</u>	<u>25,738</u>	<u>14,386</u>
Expenditures Instruction	<u>56,110</u>	<u>25,738</u>	<u>13,252</u>
Total Expenditures	<u>56,110</u>	<u>25,738</u>	<u>13,252</u>
Receipts Over [Under] Expenditures	-	-	1,134
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>	<u>845</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,979</u>

<u>Actual Totals</u>	<u>Budget</u>	Variance Over [Under]
\$ 96,234	\$ 98,996	\$ [2,762]
<u>96,234</u>	<u>\$ 98,996</u>	<u>\$ [2,762]</u>
<u>95,100</u>	<u>\$ 99,842</u>	<u>\$ 4,742</u>
<u>95,100</u>	<u>\$ 99,842</u>	<u>\$ 4,742</u>
1,134		
<u>845</u>		
<u>\$ 1,979</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 339  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
State Aid:				
Employer Contribution	\$ 241,425	\$ 224,279	\$ 299,367	\$ [75,088]
Total Receipts	<u>241,425</u>	<u>224,279</u>	<u>\$ 299,367</u>	<u>\$ [75,088]</u>
Expenditures and Transfers				
Instruction	202,318	187,948	\$ 200,767	\$ 12,819
Student support	2,597	2,413	5,530	3,117
Instructional support	2,633	2,446	7,755	5,309
General administration	7,216	6,704	22,310	15,606
School administration	10,785	10,019	22,597	12,578
Operations and maintenance	7,320	6,800	23,202	16,402
Student transportation services	4,411	4,098	7,042	2,944
Food service	<u>4,145</u>	<u>3,851</u>	<u>10,164</u>	<u>6,313</u>
Total Expenditures and Transfers	<u>241,425</u>	<u>224,279</u>	<u>\$ 299,367</u>	<u>\$ 75,088</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Gifts and Grants Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended June 30, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Donations	\$ 3,847	\$ 3,881
Total Receipts	<u>3,847</u>	<u>3,881</u>
Expenditures		
Miscellaneous	<u>2,004</u>	<u>5,244</u>
Total Expenditures	<u>2,004</u>	<u>5,244</u>
Receipts Over [Under] Expenditures	1,843	[1,363]
Unencumbered Cash, Beginning	<u>13,499</u>	<u>15,342</u>
Unencumbered Cash, Ending	<u>\$ 15,342</u>	<u>\$ 13,979</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue	\$ 16,805	\$ 19,658	\$ 30,478	\$ [10,820]
Miscellaneous	<u>13,741</u>	<u>14,847</u>	<u>-</u>	<u>14,847</u>
Total Receipts	<u>30,546</u>	<u>34,505</u>	<u>\$ 30,478</u>	<u>\$ 4,027</u>
Expenditures				
Instruction	<u>42,114</u>	<u>39,421</u>	<u>\$ 60,000</u>	<u>\$ 20,579</u>
Total Expenditures	<u>42,114</u>	<u>39,421</u>	<u>\$ 60,000</u>	<u>\$ 20,579</u>
Receipts Over [Under] Expenditures	[11,568]	[4,916]		
Unencumbered Cash, Beginning	<u>47,513</u>	<u>35,945</u>		
Unencumbered Cash, Ending	<u>\$ 35,945</u>	<u>\$ 31,029</u>		



UNIFIED SCHOOL DISTRICT NO. 338  
Bond and Interest Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015  
(With Comparative Actual Amounts for the Year Ended June 30, 2014)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 69,617	\$ 136,859	\$ 130,942	\$ 5,917
Delinquent	10,219	10,998	822	10,176
Motor Vehicle	18,667	19,703	16,826	2,877
Recreational Vehicle	244	356	213	143
State Aid	116,533	129,263	129,263	-
Miscellaneous	10,138	-	-	-
Total Receipts	<u>225,418</u>	<u>297,179</u>	<u>\$ 278,066</u>	<u>\$ 19,113</u>
Expenditures				
Principal	195,000	175,000	\$ 175,000	\$ -
Interest	85,594	78,456	78,456	-
Miscellaneous	-	-	147	147
Total Expenditures	<u>280,594</u>	<u>253,456</u>	<u>\$ 253,603</u>	<u>\$ 147</u>
Receipts Over [Under] Expenditures	[55,176]	43,723		
Unencumbered Cash, Beginning	<u>212,423</u>	<u>157,247</u>		
Unencumbered Cash, Ending	<u>\$ 157,247</u>	<u>\$ 200,970</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Elementary Student Organizations:				
Elementary Activities	\$ 57	\$ 2,621	\$ 1,287	\$ 1,391
Elementary Activity Fund	1,801	1,265	1,325	1,741
Book Rental	-	18,241	18,241	-
Book Orders	64	2,786	2,705	145
Petty Cash	-	500	500	-
Preschool	-	6,493	6,493	-
Pep Club	63	-	-	63
Cheerleaders	3,628	4,813	4,471	3,970
Knowledge Bowl	75	-	32	43
AR Store	6,764	1,882	2,707	5,939
Community Learning Center	2,237	22,230	21,833	2,634
Student Council	828	3,324	2,677	1,475
Class of 2018	793	-	793	-
Class of 2019	836	5,172	4,623	1,385
Class of 2020	453	870	-	1,323
Class of 2021	603	470	571	502
Class of 2022	1,157	660	880	937
Class of 2023	1,414	472	594	1,292
Class of 2024	1,485	626	889	1,222
Class of 2025	1,180	478	422	1,236
Class of 2026	913	459	240	1,132
Class of 2027	254	1,313	648	919
Class of 2028	-	927	444	483
Keystone PK	196	705	433	468
Donations	-	500	500	-
N/Y	302	25	-	327
Subtotal Elementary Student Organizations	25,105	76,832	73,308	28,629

UNIFIED SCHOOL DISTRICT NO. 338  
Agency Funds  
Summary of Receipts and Disbursements (Continued)  
Regulatory Basis  
For the Year Ended June 30, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
High School Student Organizations:				
Class of 2013	\$ 405	\$ -	\$ -	\$ 405
Class of 2014	55	-	-	55
Class of 2015	1,809	-	1,703	106
Class of 2016	3,079	5,580	6,574	2,085
Class of 2017	1,155	1,337	543	1,949
Class of 2018	-	995	-	995
Baseball	-	1,651	1,016	635
Softball	521	4,142	3,767	896
High School Girls Basketball	127	1,061	784	404
Weight Lifting	273	-	-	273
HS Football Camp	60	2,493	2,540	13
KAY	1,317	-	-	1,317
FBLA	1,627	1,521	1,117	2,031
FCCLA	2,804	27,642	29,032	1,414
SPARKS	96	-	-	96
National Honor Society	329	442	338	433
Ground Zero	-	75	-	75
TSA	9	-	-	9
Student Council	726	2,138	2,375	489
Y-Teens	178	105	119	164
Art Club	33	-	-	33
Book Rental	-	8,065	8,065	-
Meals and Milk	-	2,528	2,528	-
iPad Insurance	-	2,390	2,390	-
Science Grant	508	-	-	508
Construction Science Grant	780	-	780	-
Ostmeyer Science Grant	-	250	250	-
Petty Cash	-	1,748	1,748	-
9-12 Auxiliary Account	2,368	2,321	2,240	2,449
Academic Booster	640	1,430	666	1,404
FACS	262	679	514	427
Shop	2,099	-	-	2,099
Band	3,323	7,832	6,486	4,669
Yearbook	4,460	8,826	8,202	5,084
Drama	1,327	1,415	1,630	1,112
Entrepreneurship	1,419	5	-	1,424
Scholarship	-	300	200	100
Football Jerseys	950	-	-	950
Dance Team	2,129	2,051	3,772	408
Cheerleading	2,043	3,738	4,653	1,128
DFALT	92	-	-	92
Community Education	112	-	-	112
Volleyball Camp	-	3,653	2,107	1,546
Educator Scholarship	322	-	-	322
After Prom	-	2,014	909	1,105
Subtotal High School Student Organizations	<u>37,436</u>	<u>98,427</u>	<u>97,048</u>	<u>38,815</u>
Total Agency Funds	<u>\$ 62,541</u>	<u>\$ 175,259</u>	<u>\$ 170,356</u>	<u>\$ 67,444</u>

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338  
 District Activity Funds  
 Schedule of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2015

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Elementary Gate Receipts	\$ -	\$ -	\$ 8,807	\$ 8,807	\$ -	\$ -	\$ -
High School Gate Receipts	<u>5,804</u>	<u>-</u>	<u>28,502</u>	<u>30,670</u>	<u>3,636</u>	<u>-</u>	<u>3,636</u>
Total Gate Receipts	<u>\$ 5,804</u>	<u>\$ -</u>	<u>\$ 37,309</u>	<u>\$ 39,477</u>	<u>\$ 3,636</u>	<u>\$ -</u>	<u>\$ 3,636</u>